

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

Income Tax Appeal No. 1034 of 2000

The Commissioner of Income Tax, Mumbai .. Appellant
V/s.
M/s. Tata Telecom Ltd., Mumbai .. Respondent

Dr. P. Daniel with Mr. G. Hariharan for the Appellant
Mr. J.B. Ardhyarjuna, Sr. Counsel with Ms. R.M.
Sethna for the Respondent

**CORAM : S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 12.07.2005.**

P.C.:-

1. Heard the learned counsel for the Appellant and the Respondent. Perused the assessment order.

2. The claim involved in the above Appeal is less than Rs. 2 Lakhs. We have also perused the judgment of the Division Bench of this Court in the case of **Commissioner of Income Tax v. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom.)**. In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short) vide Circular F. No. 279/126/98-ITJ dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs. 2 Lakhs.

3. As in the present case, the tax liability is less than Rs. 2 Lakhs, we dismiss the above Appeal.

(S. RADHAKRISHNAN, J.)

